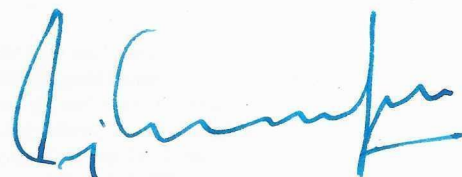


Standalone Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2024

(Rs. in Lacs)

Sr.	Particulars	Quarter Ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	69,479.58	45,481.12	66,930.10	1,62,309.29	1,61,848.77	2,11,727.68
II	Other Income	270.76	159.91	192.88	609.30	514.00	721.33
III	<b>Total Revenue (I+II)</b>	<b>69,750.34</b>	<b>45,641.03</b>	<b>67,122.98</b>	<b>1,62,918.59</b>	<b>1,62,362.77</b>	<b>2,12,449.01</b>
IV	<b>Expenses</b>						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	50,342.63	41,308.32	48,265.94	1,37,875.86	1,41,775.10	1,97,012.22
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	13,089.22	(1,455.82)	12,814.54	7,066.63	4,142.36	(7,409.31)
	d) Employee benefits expense	2,409.11	2,213.42	2,253.77	6,783.47	5,960.44	8,122.28
	e) Finance Cost	859.50	708.53	635.43	2,264.27	1,728.03	2,303.51
	e) Depreciation and amortisation expense	759.93	702.37	648.34	2,117.11	1,781.99	2,401.53
	f) Other expenses	1,622.31	1,657.55	1,494.55	4,890.99	4,556.89	6,113.88
	<b>Total expenses</b>	<b>69,082.70</b>	<b>45,134.37</b>	<b>66,112.57</b>	<b>1,60,998.34</b>	<b>1,59,944.81</b>	<b>2,08,544.11</b>
V	<b>Profit before Exceptional Items and Tax (III - IV)</b>	<b>667.65</b>	<b>506.66</b>	<b>1,010.41</b>	<b>1,920.26</b>	<b>2,417.96</b>	<b>3,904.90</b>
VI	Exceptional Items						46.55
VII	<b>Profit before tax (V - VI)</b>	<b>667.65</b>	<b>506.66</b>	<b>1,010.41</b>	<b>1,920.26</b>	<b>2,417.96</b>	<b>3,858.35</b>
VIII	<b>Tax expense</b>						
	Current Tax	264.00	133.00	250.00	600.00	720.00	1,005.00
	Deferred Tax	(67.00)	10.21	7.18	(89.28)	(97.18)	42.81
	- Income Tax Of Earlier Year	-	-	-	-	-	54.28
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>470.64</b>	<b>363.45</b>	<b>753.23</b>	<b>1,409.54</b>	<b>1,795.14</b>	<b>2,756.26</b>
X	<b>Profit/(loss) from discontinuing operations</b>	-	-	-	-	-	-
XI	Tax-expense of discontinuing operations	-	-	-	-	-	-
XII	<b>Profit/(loss) from discontinuing operations (after tax) (X - XI)</b>	-	-	-	-	-	-
XIII	<b>Profit (Loss) for the period (IX + XII)</b>	<b>470.64</b>	<b>363.45</b>	<b>753.23</b>	<b>1,409.54</b>	<b>1,795.14</b>	<b>2,756.26</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	2.09	2.09	-	6.25	-	283.10
	(ii) Income tax relating to items that will not be classified to profit or loss	0.52	0.53	-	1.57	-	2.10
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>2.61</b>	<b>2.62</b>	<b>-</b>	<b>7.83</b>	<b>-</b>	<b>285.20</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>473.26</b>	<b>366.07</b>	<b>753.23</b>	<b>1,417.36</b>	<b>1,795.14</b>	<b>3,041.46</b>
XVI	<b>Paid-up equity share capital (Face Value of Rs.10/- Each)</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>
XVII	<b>Earnings per equity share</b>						
	(a) Basic	7.66	5.91	12.26	22.93	29.21	45.60
	(b) Diluted	7.66	5.91	12.26	22.93	29.21	45.60

Standalone Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months Ended 31st December 2024


Sr.	Particulars	Quarter Ended			Nine Months ended		(Rs. in Lacs)
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment Revenue</b>						
	(a) Showroom	65,228.17	41,506.67	63,314.89	1,50,297.26	1,51,452.98	1,97,588.80
	(b) Service & Spares	4,251.41	3,974.45	3,616.22	12,012.03	10,396.80	14,143.29
	<b>Total</b>	<b>69,479.58</b>	<b>45,481.12</b>	<b>66,931.11</b>	<b>1,62,309.29</b>	<b>1,61,849.78</b>	<b>2,11,732.09</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>69,479.58</b>	<b>45,481.12</b>	<b>66,931.11</b>	<b>1,62,309.29</b>	<b>1,61,849.78</b>	<b>2,11,732.09</b>
2	<b>Segment Results</b>						
	(Profit before unallocable exp./ income, finance cost & Tax)						
	(a) Showroom	921.16	648.45	1,283.20	2,158.07	2,564.17	3,913.32
	(b) Service & Spares	335.24	555.77	169.76	1,417.16	1,067.82	1,527.21
	<b>Sub - Total</b>	<b>1,256.40</b>	<b>1,204.22</b>	<b>1,452.96</b>	<b>3,575.23</b>	<b>3,631.99</b>	<b>5,440.53</b>
	Less: i) Finance Cost	859.51	865.66	635.43	2,264.27	1,728.03	2,303.51
	Add: i) Un-allocable income	270.75	168.09	192.88	609.30	514.00	721.33
	<b>Total Profit Before Tax</b>	<b>667.64</b>	<b>506.66</b>	<b>1,010.41</b>	<b>1,920.26</b>	<b>2,417.96</b>	<b>3,858.35</b>
3	<b>Capital Employed*</b>						60,545.72

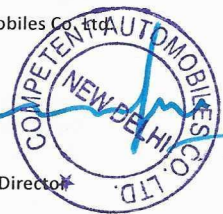
\* Capital Employed in the company business are common in nature and can not be attributed to a specific segment (i.e. Showroom and Service & Spares). It is not practical to provide segmental distribution of capital employed since segregation of the available data could be erroneous.

NOTES:

- The above results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.02.2025.
- The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules notified thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- The segment wise information as stated above have been furnished for each of the reportable primary segments as identified in accordance with Ind AS - 108 under the Companies (Indian Accounting Standard) Rules, 2015 readwith Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements)
- The definitions of the business segmentation and the activities encompassed therein are as follows:
  - Showroom : Purchase and Sale of Vehicles manufactured by Maruti Suzuki India Limited.
  - Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- The certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 has been placed before the Board.
- The previous comparative figures have been restated, regrouped and rearranged as per Ind AS to make them comparable.

Place: New Delhi  
Date: February 12, 2025

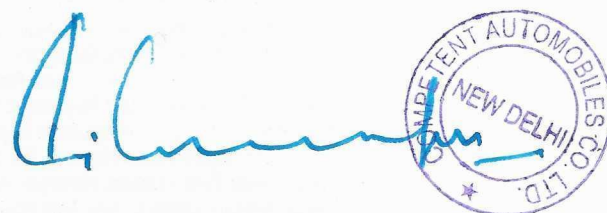
For Competent Automobiles Co. Ltd.  
  
Raj Chopra  
Chairman & Managing Director





Consolidated Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31-12-2024

Sr.	Particulars	Quarter Ended		Nine Months ended	Year ended
		31-12-2024	30-09-2024	31-12-2024	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	69,479.58	45,481.12	1,62,309.29	2,11,727.68
II	Other Non Operating Revenue	270.76	159.91	609.30	721.33
III	<b>Total Revenue (I+II)</b>	<b>69,750.34</b>	<b>45,641.03</b>	<b>1,62,918.59</b>	<b>2,12,449.01</b>
IV	<b>Expenses</b>				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	50,342.63	41,308.32	1,37,875.86	1,97,012.22
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	13,089.22	(1,455.82)	7,066.63	(7,409.31)
	d) Employee benefits expense	2,409.11	2,213.42	6,783.47	8,122.28
	e) Finance Cost	859.50	708.53	2,264.27	2,303.51
	e) Depreciation and amortisation expense	759.93	702.37	2,117.11	2,401.53
	f) Other expenses	1,622.31	1,657.55	4,890.99	6,113.88
	<b>Total expenses</b>	<b>69,082.70</b>	<b>45,134.37</b>	<b>1,60,998.34</b>	<b>2,08,544.11</b>
V	<b>Profit before Exceptional Items and Tax (III - IV)</b>	<b>667.65</b>	<b>506.66</b>	<b>1,920.25</b>	<b>3,904.90</b>
VI	Exceptional Items	-	-	-	46.55
VII	<b>Profit before tax (V - VI)</b>	<b>667.65</b>	<b>506.66</b>	<b>1,920.25</b>	<b>3,858.35</b>
VIII	<b>Tax expense</b>				
	Current Tax	264.00	133.00	600.00	1,005.00
	Deferred Tax	(67.00)	10.21	(89.28)	42.81
	Income Tax Of Earlier Year	-	-	-	54.28
IX	<b>Profit (Loss) for the period from continuing operations (VII - VIII)</b>	<b>470.64</b>	<b>363.45</b>	<b>1,409.53</b>	<b>2,756.26</b>
X	<b>Profit/(loss) from discontinuing operations</b>				
XI	Tax expense of discontinuing operations	-	-	-	-
XII	<b>Profit/(loss) from discontinuing operations (after tax) (X - XI)</b>				
XIII	<b>Profit (Loss) for the period (IX + XII)</b>	<b>470.64</b>	<b>363.45</b>	<b>1,409.53</b>	<b>2,756.26</b>
XIV	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss	2.09	2.09	6.25	283.10
	(ii) Income tax relating to items that will not be classified to profit or loss	0.52	0.53	1.57	2.10
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be classified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>2.61</b>	<b>2.62</b>	<b>7.83</b>	<b>285.20</b>
XV	<b>Total Comprehensive Income for the period (XIII + XIV)</b>	<b>473.26</b>	<b>366.07</b>	<b>1,417.36</b>	<b>3,041.46</b>
XVI	<b>Paid-up equity share capital (Face Value of Rs.10/- Each)</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>	<b>614.60</b>
XVII	<b>Earnings per equity share</b>				
	(a) Basic	7.66	5.91	22.93	45.60
	(b) Diluted	7.66	5.91	22.93	45.60



Consolidated Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months Ended 31-12-2024

(Rs. in Lacs)


Sr.	Particulars	Quarter Ended		Nine Months ended	Year ended
		31-12-2024	30-09-2024	31-12-2024	31-03-2024
		Unaudited	Unaudited	Unaudited	Audited
1	<b>Segment Revenue</b>				
	(a) Showroom	65,228.17	41,506.67	1,50,297.26	1,97,588.80
	(b) Service & Spares	4,251.41	3,974.45	12,012.03	14,143.29
	<b>Total</b>	<b>69,479.58</b>	<b>45,481.12</b>	<b>1,62,309.29</b>	<b>2,11,732.09</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>69,479.58</b>	<b>45,481.12</b>	<b>1,62,309.29</b>	<b>2,11,732.09</b>
2	<b>Segment Results</b>				
	(Profit before unallocable exp./ income, finance cost & Tax)				
	(a) Showroom	921.16	648.45	2,158.07	3,913.32
	(b) Service & Spares	335.24	555.77	1,417.16	1,527.21
	<b>Sub - Total</b>	<b>1,256.40</b>	<b>1,204.22</b>	<b>3,575.23</b>	<b>5,440.53</b>
	Less: i) Finance Cost	859.51	865.66	2,264.27	2,303.51
	Add: i) Un-allocable income	270.75	168.09	609.30	721.33
	<b>Total Profit Before Tax</b>	<b>667.64</b>	<b>506.66</b>	<b>1,920.26</b>	<b>3,858.35</b>
3	<b>Capital Employed*</b>				60,545.72

\* Capital Employed in the company business are common in nature and can not be attributed to a specific segment (i.e. Showroom and Service & Spares). It is not practical to provide segmental distribution of capital employed since segregation of the available data could be erroneous.

Notes:

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- The above financial results have been prepared in accordance with the recognition and measurement principles of accounting standards generally accepted in India, including the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules notified thereunder and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors have carried out the Limited Review of the financial results prepared in accordance with Ind AS.
- The segment wise information as stated above have been furnished for each of the reportable primary segments as identified in accordance with Ind AS - 108 under the Companies (Indian Accounting Standard) Rules, 2015 readwith Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company has incorporated a Wholly-owned Subsidiary, Competent Kashmir Automobiles Private Limited, on 12th March 2024, hence for the Consolidated financial results, the comparative analysis for quarter ended December 31, 2024 are not applicable.
- The definitions of the business segmentation and the activities encompassed therein are as follows:
  - Showroom : Purchase and Sale of Vehicles manufactured by Maruti Suzuki India Limited.
  - Services & Spares : Servicing of Maruti Vehicles and Sale of their spare parts.
- The certificate in respect of the above results in terms of regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 has been placed before the Board.
- The previous year figures have been restated, regrouped and rearranged wherever required to confirm to the current period's presentation.

For Competent Automobiles Co. Ltd.

Raj Chopra  
Chairman & Managing Director

Place: New Delhi  
Date: February 12, 2025